

**LISTING OF  
SELECTED FEDERAL TAX LEGISLATION  
REPRINTED IN THE  
IRS CUMULATIVE BULLETIN, 1913-1990**

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**PREPARED BY THE STAFF  
OF THE  
JOINT COMMITTEE ON TAXATION**



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(II)

## INTRODUCTION

This pamphlet,<sup>1</sup> prepared by the staff of the Joint Committee on Taxation, provides a listing of selected Federal tax legislation reprinted in the Internal Revenue Service Cumulative Bulletin (C.B.), 1913-1990. This pamphlet is an update of a prior staff publication.<sup>2</sup>

The listing covers significant Federal tax legislation from the Revenue Act of 1913 through the Omnibus Budget Reconciliation Act of 1990 (Revenue Reconciliation Act of 1990). The list includes the Act, the bill number, committee/conference reports, Public Law number, and C.B. citation.

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<sup>1</sup> This pamphlet may be cited as follows: Joint Committee on Taxation, *Listing of Selected Federal Tax Legislation Reprinted in the IRS Cumulative Bulletin, 1913-1990*, (JCS-19-91), December 19, 1991.

<sup>2</sup> See also prior pamphlet: Joint Committee on Taxation, *Listing of Selected Federal Tax Legislation Reprinted in the IRS Cumulative Bulletin, 1913-1987* (JCS-5-89), March 2, 1989.



**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN  
THE IRS CUMULATIVE BULLETIN (C.B.)**

Act and Reports	Cumulative Bulletin
<i>Revenue Act of 1913 (H.R. 3321)</i> .....	P.L. 16 (63rd Cong.)
H. Rep. 5 .....	1939-1 (Part 2) C.B. 1
S. Rep. 80 .....	1939-1 (Part 2) C.B. 3
H. Rep. 86 (Conference) .....	1939-1 (Part 2) C.B. 6
<i>Revenue Act of 1914 (H.R. 18891)</i> .....	P.L. 217 (63rd Cong.)
S. Rep. 813 .....	1939-1 (Part 2) C.B. 8
H. Doc. 1157 .....	1939-1 (Part 2) C.B. 10
H. Rep. 1163 .....	1939-1 (Part 2) C.B. 11
H. Rep. 1200 (Conference) .....	1939-1 (Part 2) C.B. 17
<i>Revenue Act of 1916 (H.R. 16763)</i> .....	P.L. 271 (64th Cong.)
H. Rep. 922 .....	1939-1 (Part 2) C.B. 22
S. Rep. 793, Pt. 1 .....	1939-1 (Part 2) C.B. 28
H. Rep. 1200 (Conference) .....	1939-1 (Part 2) C.B. 32
<i>War Revenue Act of 1917 (H.R. 20573)</i> .....	P.L. 377 (64th Cong.)
H. Rep. 1366 .....	1939-1 (Part 2) C.B. 43
S. Rep. 1039 .....	1939-1 (Part 2) C.B. 47
<i>Revenue Act of 1917 (H.R. 4280)</i> .....	P.L. 50 (65th Cong.)
H. Rep. 45 .....	1939-1 (Part 2) C.B. 48
S. Rep. 103 .....	1939-1 (Part 2) C.B. 56
H. Rep. 172 (Conference) .....	1939-1 (Part 2) C.B. 70
<i>Revenue Act of 1918 (H.R. 12863)</i> .....	P.L. 254 (65th Cong.)
H. Rep. 767 .....	1939-1 (Part 2) C.B. 86
S. Rep. 617 .....	1939-1 (Part 2) C.B. 117
H. Rep. 1037 (Conference) .....	1939-1 (Part 2) C.B. 130
<i>Revenue Act of 1921 (H.R. 8245)</i> .....	P.L. 98 (67th Cong.)
H. Rep. 350 .....	1939-1 (Part 2) C.B. 168
S. Rep. 275 .....	1939-1 (Part 2) C.B. 181
H. Rep. 486 (Conference) .....	1939-1 (Part 2) C.B. 206
<i>Revenue Act of 1924 (H.R. 6715)</i> .....	P.L. 176 (68th Cong.)
H. Rep. 179 .....	1939-1 (Part 2) C.B. 241
S. Rep. 398 .....	1939-1 (Part 2) C.B. 266
H. Rep. 844 (Conference) .....	1939-1 (Part 2) C.B. 300

**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN  
THE IRS CUMULATIVE BULLETIN (C.B.)—Continued**

Act and Reports	Cumulative Bulletin
<i>Revenue Act of 1926 (H.R. 1)</i> .....	P.L. 20 (69th Cong.)
H. Rep. 1 .....	1939-1 (Part 2) C.B. 315
S. Rep. 52 .....	1939-1 (Part 2) C.B. 332
H. Rep. 356 (Conference) .....	1939-1 (Part 2) C.B. 361
<i>Revenue Act of 1928 (H.R. 1)</i> .....	P.L. 562 (70th Cong.)
H. Rep. 2 .....	1939-1 (Part 2) C.B. 384
S. Rep. 960 .....	1939-1 (Part 2) C.B. 409
H. Rep. 1882 (Conference) .....	1939-1 (Part 2) C.B. 444
<i>Revenue Act of 1932 (H.R. 10236)</i> .....	P.L. 154 (72nd Cong.)
H. Rep. 708 .....	1939-1 (Part 2) C.B. 457
S. Rep. 665 .....	1939-1 (Part 2) C.B. 496
H. Rep. 1492 (Conference) .....	1939-1 (Part 2) C.B. 539
<i>Revenue Act of 1934 (H.R. 7835)</i> .....	P.L. 216 (73rd Cong.)
H. Rep. 704 .....	1939-1 (Part 2) C.B. 554
S. Rep. 558 .....	1939-1 (Part 2) C.B. 586
H. Rep. 1385 (Conference) .....	1939-1 (Part 2) C.B. 627
<i>Revenue Act of 1935 (H.R. 8974)</i> .....	P.L. 407 (74th Cong.)
H. Rep. 1681 .....	1939-1 (Part 2) C.B. 642
S. Rep. 1240 .....	1939-1 (Part 2) C.B. 651
H. Rep. 1885 (Conference) .....	1939-1 (Part 2) C.B. 660
<i>Revenue Act of 1936 (H.R. 12395)</i> .....	P.L. 740 (74th Cong.)
H. Rep. 2475 .....	1939-1 (Part 2) C.B. 667
S. Rep. 2156 .....	1939-1 (Part 2) C.B. 678
<i>Revenue Act of 1937 (H.R. 8234)</i> .....	P.L. 377 (75th Cong.)
S. Rep. 1242 .....	1939-1 (Part 2) C.B. 703
H. Rep. 1546 .....	1939-1 (Part 2) C.B. 704
<i>Revenue Act of 1938 (H.R. 9682)</i> .....	P.L. 554 (75th Cong.)
H. Rep. 1860 .....	1939-1 (Part 2) C.B. 728
S. Rep. 1567 .....	1939-1 (Part 2) C.B. 779
H. Rep. 2330 (Conference) .....	1939-1 (Part 2) C.B. 817
<i>Public Salary Tax Act—1939 (H.R. 3790)</i> .....	P.L. 32 (76th Cong.)
H. Rep. 26 .....	1939-2 C.B. 487
S. Rep. 112 .....	1939-2 C.B. 491
H. Rep. 390 (Conference) .....	1939-2 C.B. 502
<i>Revenue Act of 1939 (H.R. 6851)</i> .....	P.L. 155 (76th Cong.)
H. Rep. 855 .....	1939-2 C.B. 504
S. Rep. 648 .....	1939-2 C.B. 524

**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN  
THE IRS CUMULATIVE BULLETIN (C.B.)—Continued**

Act and Reports	Cumulative Bulletin
<b><i>Internal Revenue Code (H.R. 2762)</i></b> .....	P.L. 1 (76th Cong.)
H. Rep. 6 .....	1939-2 C.B. 532
S. Rep. 20 .....	1939-2 C.B. 534
<b><i>Revenue Act of 1940 (H.R. 10039)</i></b>	
P.L. 656 (76th Cong.) .....	1940-2 C.B. 447
H. Rep. 2491 .....	1940-2 C.B. 566
S. Rep. 1856 .....	1940-2 C.B. 584
H. Rep. 2697 (Conference) .....	1940-2 C.B. 595
<b><i>Second Revenue Act of 1940 (H.R. 10413)</i></b>	
P.L. 801 (76th Cong.) .....	1940-2 C.B. 456
H. Rep. 2894 .....	1940-2 C.B. 496
S. Rep. 2114 .....	1940-2 C.B. 528
H. Rep. 3002 (Conference) .....	1940-2 C.B. 548
<b><i>Excess Profits Tax Act—1941 (H.R. 3531)</i></b>	
P.L. 10 (77th Cong.) .....	1941-1 C.B. 535
H. Rep. 146 .....	1941-1 C.B. 550
S. Rep. 75 .....	1941-1 C.B. 564
<b><i>Revenue Act of 1941 (H.R. 5417)</i></b>	
P.L. 250 (77th Cong.) .....	1941-2 C.B. 377
H. Rep. 1040 .....	1941-2 C.B. 413
S. Rep. 673, Pt. 1 .....	1941-2 C.B. 466
H. Rep. 1203 (Conference) .....	1941-2 C.B. 509
<b><i>Revenue Act of 1942 (H.R. 7378)</i></b> .....	P.L. 753 (77th Cong.)
H. Rep. 2333 .....	1942-2 C.B. 372
S. Rep. 1631 .....	1942-2 C.B. 504
H. Rep. 2586 (Conference) .....	1942-2 C.B. 701
<b><i>Current Tax Payment Act of 1943 (H.R. 2570)</i></b>	
P.L. 68 (76th Cong.) .....	1943 C.B. 1239
H. Rep. 401 .....	1943 C.B. 1283
S. Rep. 221 .....	1943 C.B. 1314
H. Rep. 510 (Conference) .....	1943 C.B. 1351
<b><i>Revenue Act of 1943 (H.R. 3687)</i></b>	
P.L. 235 (78th Cong.) .....	1944 C.B. 756
H. Rep. 871 .....	1944 C.B. 901
S. Rep. 627 .....	1944 C.B. 973
H. Rep. 1079 (Conference) .....	1944 C.B. 1059
<b><i>Individual Income Tax Act of 1944 (H.R. 4646)</i></b>	
P.L. 315 (78th Cong.) .....	1944 C.B. 734
H. Rep. 1365 .....	1944 C.B. 821
S. Rep. 885 .....	1944 C.B. 858

**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN  
THE IRS CUMULATIVE BULLETIN (C.B.)—Continued**

Act and Reports	Cumulative Bulletin
<b><i>Tax Adjustment Act of 1945 (H.R. 3633)</i></b>	
P.L. 172 (79th Cong.) .....	1945 C.B. 532
H. Rep. 849 .....	1945 C.B. 566
S. Rep. 458 .....	1945 C.B. 592
<b><i>Revenue Act of 1945 (H.R. 4309)</i></b>	
P.L. 214 (79th Cong.) .....	1945 C.B. 546
H. Rep. 1106 .....	1945 C.B. 595
S. Rep. 655 .....	1945 C.B. 621
H. Rep. 1165 (Conference) .....	1945 C.B. 654
<b><i>Excise Tax Act of 1947 (H.R. 1030)</i></b>	
P.L. 17 (80th Cong.) .....	1947-1 C.B. 220
<b><i>Termination of Wartime Tax Provisions (H.R. 4069)</i></b>	
P.L. 384 (80th Cong.) .....	1947-2 C.B. 348
H. Rep. 802 .....	1947-2 C.B. 353
S. Rep. 693 .....	1947-2 C.B. 359
H. Rep. 1097 (Conference) .....	1947-2 C.B. 360
<b><i>Revenue Act of 1948 (H.R. 4790)</i></b>	
P.L. 471 (80th Cong.) .....	1948-1 C.B. 211
H. Rep. 1274 .....	1948-1 C.B. 241
S. Rep. 1013 .....	1948-1 C.B. 285
<b><i>Revenue Act of 1950 (H.R. 8920)</i></b>	
P.L. 814 (81st Cong.) .....	1950-2 C.B. 380
H. Rep. 2319 .....	1950-2 C.B. 483
S. Rep. 2375 .....	1950-2 C.B. 580
H. Rep. 3124 (Conference) .....	
<b><i>Excess Profits Tax Act—1950 (H.R. 9827)</i></b>	
P.L. 909 (81st Cong.) .....	1951-1 C.B. 187
H. Rep. 3142 .....	1951-1 C.B. 240
S. Rep. 2679 .....	1951-1 C.B. 268
H. Rep. 3231 (Conference) .....	
<b><i>Powers of Appointment Act of 1951 (H.R. 2084)</i></b>	
P.L. 58 (82nd Cong.) .....	1951-2 C.B. 343
<b><i>Revenue Act of 1951 (H.R. 4473)</i></b>	
P.L. 183 (82nd Cong.) .....	1951-2 C.B. 357
H. Rep. 586 .....	1951-2 C.B. 458
S. Rep. 781 .....	1951-2 C.B. 545
S. Rep. 781, Pt. 2 .....	1951-2 C.B. 622
H. Rep. 1213 (Conference) .....	
<b><i>Technical Changes Act of 1953 (H.R. 6426)</i></b>	
P.L. 287 (83rd Cong.) .....	1953-2 C.B. 485
H. Rep. 894 .....	1953-2 C.B. 508
S. Rep. 685 .....	1953-2 C.B. 526

**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN  
THE IRS CUMULATIVE BULLETIN (C.B.)—Continued**

Act and Reports	Cumulative Bulletin
<b>1954 Internal Revenue Code (H.R. 8300) ... P.L. 591 (83rd Cong.)</b> [Reports and Public Law are not reprinted in the C.B.]	
<b>Excise Tax Reduction Act of 1954 (H.R. 8224)</b>	
P.L. 324 (83rd Cong.) .....	1954-1 C.B. 343
H. Rep. 1307 .....	1954-1 C.B. 351
S. Rep. 1085 .....	1954-1 C.B. 366
S. Rep. 1446 (Conference) .....	1954-1 C.B. 386
<b>Tax Rate Extension Act of 1955 (H.R. 4259)</b>	
P.L. 18 (84th Cong.) .....	1955-1 C.B. 619
H. Rep. 69 .....	1955-1 C.B. 680
S. Rep. 36 .....	1955-1 C.B. 689
H. Rep. 305 (Conference) .....	1955-1 C.B. 693
<b>Life Insurance Company Tax Act of 1955 (H.R. 7201)</b>	
P.L. 429 (84th Cong.) .....	1956-1 C.B. 858
H. Rep. 1098 .....	1956-1 C.B. 954
S. Rep. 1571 .....	1956-1 C.B. 967
<b>Tax Rate Extension Act of 1956 (H.R. 9166)</b>	
P.L. 458 (84th Cong.) .....	1956-1 C.B. 869
H. Rep. 1860 .....	1956-1 C.B. 997
S. Rep. 1710 .....	1956-1 C.B. 1000
<b>Bank Holding Company Act of 1956 (H.R. 6227)</b>	
P.L. 511 (84th Cong.) .....	1956-1 C.B. 875
S. Rep. 1095 .....	1956-1 C.B. 893
S. Rep. 1095, Pt. 2 .....	1956-1 C.B. 907
H. Rep. 609 .....	1956-1 C.B. 927
<b>Tax Rate Extension Act of 1957 (H.R. 4090)</b>	
P.L. 85-12.....	1957-1 C.B. 666
H. Rep. 52 .....	1957-1 C.B. 668
S. Rep. 183 .....	1957-1 C.B. 671
<b>Tax Rate Extension Act of 1958 (H.R. 12695)</b>	
P.L. 85-475.....	1958-3 C.B. 73
H. Rep. 1839 .....	1958-3 C.B. 341
H. Rep. 2025 (Conference) .....	1958-3 C.B. 345
<b>Excise Tax Technical Changes Act of 1958 (H.R. 7125)</b>	
P.L. 85-859.....	1958-3 C.B. 92
H. Rep. 481 .....	1958-3 C.B. 372
S. Rep. 2090 .....	1958-3 C.B. 584
H. Rep. 2596 (Conference) .....	1958-3 C.B. 802

**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN  
THE IRS CUMULATIVE BULLETIN (C.B.)—Continued**

Act and Reports	Cumulative Bulletin
<b><i>Technical Amendments Act of 1958 (H.R. 8381)</i></b>	
P.L. 85-866 .....	1958-3 C.B. 254
H. Rep. 775 .....	1958-3 C.B. 811
S. Rep. 1983 .....	1958-3 C.B. 922
H. Rep. 2632 (Conference) .....	1958-3 C.B. 1188
<b><i>Small Business Tax Revision Act of 1958 (H.R. 13382)</i></b>	
P.L. 85-866 .....	1958-3 C.B. 324
H. Rep. 2198 .....	1959-2 C.B. 709
<b><i>Life Insurance Company Income Tax Act of 1959 (H.R. 4245)</i></b>	
P.L. 86-69 .....	1959-2 C.B. 654
H. Rep. 34 .....	1959-2 C.B. 736
S. Rep. 291 .....	1959-2 C.B. 770
H. Rep. 520 (Conference) .....	1959-2 C.B. 830
<b><i>Tax Rate Extension Act of 1959 (H.R. 7523)</i></b>	
P.L. 86-75 .....	1959-2 C.B. 679
H. Rep. 436 .....	1959-2 C.B. 847
S. Rep. 427 .....	1959-2 C.B. 852
H. Rep. 587 (Conference) .....	1959-2 C.B. 854
<b><i>Dealer Reserve Income Adjustment Act of 1960 (H.R. 8684)</i></b>	
P.L. 86-459 .....	1960-1 C.B. 795
S. Rep. 1045 .....	1960-1 C.B. 826
H. Rep. 1548 (Conference) .....	1960-1 C.B. 838
<b><i>Public Debt &amp; Tax Rate Extension Act of 1960 (H.R. 12381)</i></b>	
P.L. 86-564 .....	1960-2 C.B. 681
H. Rep. 1699 .....	1960-2 C.B. 733
S. Rep. 1602 .....	1960-2 C.B. 736
H. Rep. 2005 (Conference) .....	1960-2 C.B. 741
<b><i>Tax Rate Extension Act of 1961 (H.R. 7446)</i></b>	
P.L. 87-72 .....	1961-2 C.B. 317
H. Rep. 450 .....	1961-2 C.B. 384
<b><i>Tax Rate Extension Act of 1962 (H.R. 11879)</i></b>	
P.L. 87-508 .....	1962-3 C.B. 58
H. Rep. 1738 .....	1962-3 C.B. 221
S. Rep. 1616 .....	1962-3 C.B. 228
H. Rep. 1935 (Conference) .....	1962-3 C.B. 325
<b><i>Self-Employed Individuals Tax Retirement Act of 1962 (H.R. 10)</i></b>	
P.L. 87-792 .....	1962-3 C.B. 89
H. Rep. 378 .....	1962-3 C.B. 261
S. Rep. 992 .....	1962-3 C.B. 303
H. Rep. 2411 (Conference) .....	1962-3 C.B. 367

**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN  
THE IRS CUMULATIVE BULLETIN (C.B.)—Continued**

Act and Reports	Cumulative Bulletin
<b><i>Revenue Act of 1962 (H.R. 10650)</i></b>	
P.L. 87-834 .....	1962-3 C.B. 111
H. Rep. 1447 .....	1962-3 C.B. 405
S. Rep. 1881 .....	1962-3 C.B. 707
H. Rep. 2508 (Conference) .....	1962-3 C.B. 1129
<b><i>Tax Rate Extension Act of 1963 (H.R. 6755)</i></b>	
P.L. 88-52 .....	1963-2 C.B. 697
H. Rep. 370 .....	1963-2 C.B. 703
S. Rep. 281 .....	1963-2 C.B. 709
<b><i>Revenue Act of 1964 (H.R. 8363)</i></b>	
P.L. 88-272 .....	1964-1 (Part 2) C.B. 6
H. Rep. 749 .....	1964-1 (Part 2) C.B. 125
S. Rep. 830 .....	1964-1 (Part 2) C.B. 505
H. Rep. 1149 (Conference) .....	1964-1 (Part 2) C.B. 774
<b><i>Excise Tax Rate Extension Act of 1964 (H.R. 11376)</i></b>	
P.L. 88-348 .....	1964-2 C.B. 594
H. Rep. 1464 .....	1964-2 C.B. 663
S. Rep. 1107 .....	1964-2 C.B. 672
H. Rep. 1523 (Conference) .....	1964-2 C.B. 677
<b><i>Interest Equalization Tax Act (H.R. 8000)</i></b>	
P.L. 88-563 .....	1964-2 C.B. 615
H. Rep. 1046 .....	1964-2 C.B. 708
S. Rep. 1267 .....	1964-2 C.B. 767
H. Rep. 1816 (Conference) .....	1964-2 C.B. 815
<b><i>Excise Tax Reduction Act of 1965 (H.R. 8371)</i></b>	
P.L. 89-44 .....	1965-2 C.B. 568
H. Rep. 433 .....	1965-2 C.B. 642
S. Rep. 324 .....	1965-2 C.B. 676
H. Rep. 525 (Conference) .....	1965-2 C.B. 724
<b><i>Interest Equalization Tax Extension Act of 1965 (H.R. 4750)</i></b>	
P.L. 89-243 .....	1965-2 C.B. 627
H. Rep. 602 .....	1965-2 C.B. 793
S. Rep. 621 .....	1965-2 C.B. 820
H. Rep. 988 (Conference) .....	1965-2 C.B. 843
<b><i>Tax Adjustment Act of 1966 (H.R. 12752)</i></b>	
P.L. 89-368 .....	1966-1 C.B. 379
H. Rep. 1285 .....	1966-1 C.B. 436
S. Rep. 1010 .....	1966-1 C.B. 476
H. Rep. 1323 (Conference) .....	1966-1 C.B. 512

**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN  
THE IRS CUMULATIVE BULLETIN (C.B.)—Continued**

Act and Reports	Cumulative Bulletin
<b><i>Federal Tax Lien Act of 1966 (H.R. 11256)</i></b>	
P.L. 89-719 .....	1966-2 C.B. 623
H. Rep. 1884 .....	1966-2 C.B. 815
S. Rep. 1708 .....	1966-2 C.B. 876
<b><i>Foreign Investors Tax Act of 1966 (H.R. 13103)</i></b>	
P.L. 89-809 .....	1966-2 C.B. 656
H. Rep. 1450 .....	1966-2 C.B. 965
S. Rep. 1707 .....	1966-2 C.B. 1055
H. Rep. 2327 (Conference) .....	1966-2 C.B. 1116
<b><i>Interest Equalization Tax Extension Act of 1967 (H.R. 6098)</i></b>	
P.L. 90-59 .....	1967-2 C.B. 482
H. Rep. 68 .....	1967-2 C.B. 536
S. Rep. 405 .....	1967-2 C.B. 557
H. Rep. 518 (Conference) .....	1967-2 C.B. 582
<b><i>Revenue and Expenditure Control Act of 1968 (H.R. 15414)</i></b>	
P.L. 90-364 .....	1968-2 C.B. 715
H. Rep. 1104 .....	1968-2 C.B. 780
S. Rep. 1014 .....	1968-2 C.B. 790
H. Rep. 1533 (Conference) .....	1968-2 C.B. 801
<b><i>Interest Equalization Tax Extension Act of 1969 (H.R. 12829)</i></b>	
P.L. 91-128 .....	1969-3 C.B. 5
S. Rep. 91-428 .....	1969-3 C.B. 179
H. Rep. 91-656 (Conference) .....	1969-3 C.B. 198
<b><i>Tax Reform Act of 1969 (H.R. 13270)</i></b>	
P.L. 91-172 .....	1969-3 C.B. 10
H. Rep. 91-413, Pt. 1 .....	1969-3 C.B. 200
S. Rep. 91-552 .....	1969-3 C.B. 423
H. Rep. 91-782 (Conference) .....	1969-3 C.B. 644
<b><i>Airport and Airway Revenue Act of 1970 (H.R. 14465)</i></b>	
P.L. 91-258 .....	1970-1 C.B. 361
H. Rep. 91-601 .....	1970-1 C.B. 376
S. Rep. 91-706 .....	1970-1 C.B. 386
H. Rep. 91-1074 (Conference) .....	1970-1 C.B. 401
<b><i>Excise, Estate, &amp; Tax Adjustment Act of 1970 (H.R. 16199)</i></b>	
P.L. 91-614 .....	1971-1 C.B. 533
S. Rep. 91-1444 .....	1971-1 C.B. 574
<b><i>Interest Equalization Tax Extension Act of 1971 (H.R. 5432)</i></b>	
P.L. 92-9 .....	1971-1 C.B. 554
S. Rep. 92-47 .....	1971-1 C.B. 627

**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN  
THE IRS CUMULATIVE BULLETIN (C.B.)—Continued**

**Act and Reports**

**Cumulative Bulletin**

***Revenue Act of 1971 (H.R. 10947)***

P.L. 92-178.....	1972-1 C.B. 443
H. Rep. 92-533.....	1972-1 C.B. 498
S. Rep. 92-437.....	1972-1 C.B. 559
S. Rep. 92-553 (Conference) .....	1972-1 C.B. 644

***Interest Equalization Tax Extension Act of 1973 (H.R. 3577)***

P.L. 93-17.....	1973-1 C.B. 712
S. Rep. 93-84.....	1973-1 C.B. 717
H. Rep. 93-95 (Conference) .....	1973-1 C.B. 737

***Employee Retirement Income Security Act of 1974 (H.R. 2)***

P.L. 93-406.....	1974-3 C.B. 1
H. Rep. 93-298.....	1974-3 C.B. 207
H. Rep. 93-533.....	1974-3 C.B. 210
H. Rep. 93-779.....	1974-3 C.B. 244
H. Rep. 1280 (Conference) .....	1974-3 C.B. 415
S. Rep. 93-127.....	1974-3 (Supp.) C.B. 1
S. Rep. 93-383.....	1974-3 (Supp.) C.B. 80
H. Rep. 93-807.....	1974-3 (Supp.) C.B. 236

***Tax Reduction Act of 1975 (H.R. 2166)***

P.L. 94-12.....	1975-1 C.B. 545
H. Rep. 94-19.....	1975-1 C.B. 569
S. Rep. 94-36.....	1975-1 C.B. 590
H. Rep. 94-120 (Conference) .....	1975-1 C.B. 624

***Revenue Adjustment Act of 1975 (H.R. 9968)***

P.L. 94-164.....	1976-1 C.B. 486
H. Rep. 94-531.....	1976-1 C.B. 490
S. Rep. 94-570.....	1976-1 C.B. 492
H. Rep. 94-251.....	1976-1 C.B. 494
S. Rep. 94-548.....	1976-1 C.B. 496
H. Rep. 94-739 (Conference) .....	1976-1 C.B. 501

***Bank Holding Company Tax Act of 1976 (H.R. 11997)***

P.L. 94-452.....	1976-2 C.B. 536
S. Rep. 94-1192.....	1976-2 C.B. 543

***Tax Reform Act of 1976 (H.R. 10612)***

P.L. 94-455.....	1976-3 (Vol. 1) C.B. 1
Joint Committee Summary .....	1976-3 (Vol. 1) C.B. 411
Joint Committee "Blue Book" .....	1976-3 (Vol. 2) C.B. 1
H. Rep. 94-658.....	1976-3 (Vol. 2) C.B. 695
H. Rep. 94-1049.....	1976-3 (Vol. 3) C.B. 1
H. Rep. 94-1192.....	1976-3 (Vol. 3) C.B. 19
H. Rep. 94-1210.....	1976-3 (Vol. 3) C.B. 31
S. Rep. 94-938.....	1976-3 (Vol. 3) C.B. 49
S. Rep. 94-938, Pt. 2 .....	1976-3 (Vol. 3) C.B. 643
H. Rep. 94-1380.....	1976-3 (Vol. 3) C.B. 735
S. Rep. 94-1236 (Conference) .....	1976-3 (Vol. 3) C.B. 807

**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN  
THE IRS CUMULATIVE BULLETIN (C.B.)—Continued**

Act and Reports	Cumulative Bulletin
<b><i>Tax Reduction and Simplification Act of 1977 (H.R. 3477)</i></b>	
P.L. 95-30.....	1977-1 C.B. 451
S. Rep. 95-66.....	1977-1 C.B. 469
H. Rep. 95-27, Pt. 1 .....	1977-1 C.B. 501
H. Rep. 95-263 (Conference) .....	1977-1 C.B. 519
<b><i>Black Lung Benefits Revenue Act of 1977 (H.R. 5322)</i></b>	
P.L. 95-227.....	1978-1 C.B. 494
S. Rep. 95-336.....	1978-1 C.B. 499
<b><i>Taxation of Fringe Benefits (H.R. 12841)</i></b>	
P.L. 95-427.....	1978-2 C.B. 363
H. Rep. 95-1232.....	1978-2 C.B. 365
<b><i>Black Lung Benefit Trusts (H.R. 13167)</i></b>	
P.L. 95-488.....	1978-2 C.B. 378
H. Rep. 95-1656.....	1978-2 C.B. 379
<b><i>Inland Waterways Revenue Act of 1978 (H.R. 8533)</i></b>	
P.L. 95-502.....	1978-2 C.B. 393
H. Rep. 95-1608.....	1978-2 C.B. 395
<b><i>Highway Revenue Act of 1978 (H.R. 11733)</i></b>	
P.L. 95-599.....	1978-2 C.B. 403
H. Rep. 95-1485.....	1978-2 C.B. 406
H. Rep. 95-1797 (Conference) .....	1978-2 C.B. 413
<b><i>Tax Treatment Extension Act of 1977 (H.R. 9251)</i></b>	
P.L. 95-615.....	1978-2 C.B. 415
S. Rep. 95-746.....	1978-2 C.B. 422
H. Rep. 95-1798 (Conference) .....	1978-2 C.B. 432
<b><i>Miscellaneous Timing Requirements (H.R. 7320)</i></b>	
P.L. 95-628.....	1978-2 C.B. 435
S. Rep. 95-797.....	1978-2 C.B. 439
<b><i>Revenue Act of 1978 (H.R. 13511)</i></b>	
P.L. 95-600.....	1978-3 (Vol. 1) C.B. 1
H. Rep. 95-1445.....	1978-3 (Vol. 1) C.B. 181
S. Rep. 95-1263.....	1978-3 (Vol. 1) C.B. 315
H. Rep. 95-1800 (Conference) .....	1978-3 (Vol. 1) C.B. 521
H. Rep. 95-1748.....	1978-3 (Vol. 1) C.B. 629
<b><i>Energy Tax Act of 1978 (H.R. 5263)</i></b>	
P.L. 95-618.....	1978-3 (Vol. 2) C.B. 1
H. Rep. 95-543, Vol. 1.....	1978-3 (Vol. 2) C.B. 33
H. Rep. 95-496, Pt. 3 .....	1978-3 (Vol. 2) C.B. 71
S. Rep. 95-529.....	1978-3 (Vol. 2) C.B. 199
S. Rep. 95-1324 (Conference) .....	1978-3 (Vol. 2) C.B. 309

**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN  
THE IRS CUMULATIVE BULLETIN (C.B.)—Continued**

**Act and Reports**

**Cumulative Bulletin**

***Fringe Benefit Regulations (H.R. 5224)***

P.L. 96-167.....	1980-1 C.B. 483
S. Rep. 96-433.....	1980-1 C.B. 486
H. Rep. 96-448.....	1980-1 C.B. 493

***Business Expenses of State Legislators (H.R. 3091)***

P.L. 96-178.....	1980-1 C.B. 494
H. Rep. 96-63.....	1980-1 C.B. 495
H. Rep. 96-718 (Conference) .....	1980-1 C.B. 496

***Technical Corrections Act of 1979 (H.R. 2797)***

P.L. 96-222.....	1980-1 C.B. 499
S. Rep. 96-498.....	1980-1 C.B. 517

***Energy Security Act (S. 932)***

P.L. 96-294.....	1980-2 C.B. 428
S. Rep. 96-824.....	1980-2 C.B. 430

***Multiemployer Pension Plan Amendments Act of 1980 (H.R. 3904)***

P.L. 96-364.....	1980-2 C.B. 437
H. Rep. 96-869, Pt. 2 .....	1980-2 C.B. 451

***Hostage Relief Act of 1980 (H.R. 7085)***

P.L. 96-449.....	1980-2 C.B. 479
H. Rep. 96-1349, Pt. 2 .....	1980-2 C.B. 481
H. Rep. 96-1349, Pt. 3 .....	1980-2 C.B. 483

***Installment Sales Revision Act of 1980 (H.R. 6883)***

P.L. 96-471.....	1980-2 C.B. 489
S. Rep. 96-1000.....	1980-2 C.B. 494

***Omnibus Reconciliation Act of 1980 (H.R. 7765)***

[Title XI—Revenue Adjustments Act of 1980]	
P.L. 96-499.....	1980-2 C.B. 509
H. Rep. 96-1167.....	1980-2 C.B. 530
H. Rep. 96-1479 (Conference) .....	1980-2 C.B. 575

***Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (“Superfund”) (H.R. 7020)***

[Title II Hazardous Substance Response Revenue Act of 1980]	
P.L. 96-510.....	1980-2 C.B. 589
H. Rep. 96-1016, Pt. 2 .....	1980-2 C.B. 593

***Tax Treatment Extension Act of 1980 (H.R. 6975)***

P.L. 96-541.....	1980-2 C.B. 596
S. Rep. 96-1007.....	1980-2 C.B. 599

**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN  
THE IRS CUMULATIVE BULLETIN (C.B.)—Continued**

Act and Reports	Cumulative Bulletin
<b><i>Bankruptcy Tax Act of 1980 (H.R. 5043)</i></b>	
P.L. 96-589.....	1980-2 C.B. 607
S. Rep. 96-1035.....	1980-2 C.B. 620
<b><i>NOL Carryover for Certain REITs (H.R. 4968)</i></b>	
P.L. 96-595.....	1980-2 C.B. 647
S. Rep. 96-1037.....	1980-2 C.B. 649
<b><i>Second Tier Excise Taxes (H.R. 5391)</i></b>	
P.L. 96-596.....	1980-2 C.B. 653
H. Rep. 96-912.....	1980-2 C.B. 657
S. Rep. 96-1034.....	1980-2 C.B. 658
<b><i>Tax Administrative Provisions Revision Act (H.R. 5505)</i></b>	
P.L. 96-601.....	1980-2 C.B. 666
S. Rep. 96-1033.....	1980-2 C.B. 668
H. Rep. 96-545.....	1980-2 C.B. 675
<b><i>Simplification of Private Foundation Returns (H.R. 4155)</i></b>	
P.L. 96-603.....	1980-2 C.B. 684
S. Rep. 96-1039.....	1980-2 C.B. 691
<b><i>Miscellaneous Revenue Act of 1980 (H.R. 7956)</i></b>	
P.L. 96-605.....	1980-2 C.B. 702
H. Rep. 96-1278.....	1980-2 C.B. 709
S. Rep. 96-1036.....	1980-2 C.B. 723
<b><i>Tax Treatment of Certain Individuals Living Abroad (H.R. 5973)</i></b>	
P.L. 96-608.....	1980-2 C.B. 728
S. Rep. 96-1031.....	1980-2 C.B. 730
H. Rep. 96-689.....	1980-2 C.B. 736
<b><i>Miscellaneous Changes in the Tax Laws (H.R. 7171)</i></b>	
P.L. 96-613.....	1980-2 C.B. 737
S. Rep. 96-1032.....	1980-2 C.B. 739
<b><i>Crude Oil Windfall Profit Tax Act of 1980 (H.R. 3919)</i></b>	
P.L. 96-223.....	1980-3 C.B. 1
H. Rep. 96-304.....	1980-3 C.B. 81
S. Rep. 96-394.....	1980-3 C.B. 131
H. Rep. 96-817 (Conference) .....	1980-3 C.B. 245
<b><i>Economic Recovery Tax Act of 1981 (H.R. 4242)</i></b>	
P.L. 97-34.....	1981-2 C.B. 256
H. Rep. 97-201.....	1981-2 C.B. 352
S. Rep. 97-144.....	1981-2 C.B. 412
H. Rep. 97-215 (Conference) .....	1981-2 C.B. 481

**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN  
THE IRS CUMULATIVE BULLETIN (C.B.)—Continued**

Act and Reports	Cumulative Bulletin
<i>Omnibus Budget Reconciliation Act of 1981 (H.R. 3982)</i>	
P.L. 97-35.....	1981-2 C.B. 528
H. Rep. 97-158, Vol. 3 .....	1981-2 C.B. 535
<i>Black Lung Benefits Revenue Act of 1981 (H.R. 5159)</i>	
P.L. 97-119.....	1982-1 C.B. 307
H. Rep. 97-406, Pt. 1 .....	1982-1 C.B. 311
<i>Tax Equity &amp; Fiscal Responsibility Act of 1982 (H.R. 4961)</i>	
P.L. 97-248.....	1982-2 C.B. 462
H. Rep. 97-760 (Conference) .....	1982-2 C.B. 600
<i>Subchapter S Revision Act of 1982 (H.R. 6055)</i>	
P.L. 97-354.....	1982-2 C.B. 702
S. Rep. 97-640.....	1982-2 C.B. 718
H. Rep. 97-826.....	1982-2 C.B. 730
<i>Miscellaneous Revenue Act of 1982 (H.R. 4717)</i>	
P.L. 97-362.....	1983-1 C.B. 367
H. Rep. 97-405.....	1983-1 C.B. 371
H. Rep. 97-929 (Conference) .....	1983-1 C.B. 377
<i>Orphan Drug Act (H.R. 5238)</i>	
P.L. 97-414.....	1983-1 C.B. 403
H. Rep. 97-840, Pt. 1 .....	1983-1 C.B. 405
<i>Surface Transportation Assistance Act of 1982 (H.R. 6211)</i>	
[Title V—Highway Revenue Act of 1982]	
P.L. 97-424.....	1983-1 C.B. 405
H. Rep. 97-945.....	1983-1 C.B. 421
H. Rep. 97-987 (Conference) .....	1983-1 C.B. 434
<i>Technical Corrections Act of 1982 (H.R. 6056)</i>	
P.L. 97-448.....	1983-1 C.B. 451
S. Rep. 97-592.....	1983-1 C.B. 475
H. Rep. 97-986 (Conference) .....	1983-1 C.B. 498
<i>Virgin Islands Source Income (H.R. 7093)</i>	
P.L. 97-455.....	1983-1 C.B. 507
S. Rep. 97-648.....	1983-1 C.B. 507
H. Rep. 97-985 (Conference) .....	1983-1 C.B. 509
<i>Periodic Payments Settlement (H.R. 5470)</i>	
P.L. 97-473.....	1983-1 C.B. 510
S. Rep. 97-646.....	1983-1 C.B. 514
H. Rep. 97-984 (Conference) .....	1983-1 C.B. 522

**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN  
THE IRS CUMULATIVE BULLETIN (C.B.)—Continued**

Act and Reports	Cumulative Bulletin
<b><i>Payment-in-Kind Tax Treatment Act of 1983 (H.R. 1296)</i></b>	
P.L. 98-4.....	1983-2 C.B. 296
H. Rep. 98-14.....	1983-2 C.B. 297
<b><i>Interest and Dividend Tax Compliance Act of 1983 (H.R. 2973)</i></b>	
P.L. 98-67.....	1983-2 C.B. 352
H. Rep. 98-325 (Conference) .....	1983-2 C.B. 362
<b><i>Railroad Retirement Solvency Act of 1983 (H.R. 1646)</i></b>	
[Title II—Railroad Retirement Revenue Act of 1983]	
P.L. 98-76.....	1983-2 C.B. 375
H. Rep. 98-30, Pt. 2 .....	1983-2 C.B. 382
<b><i>Federal Income Tax Forgiveness for Certain U.S. Military and Civilian Employees Killed Overseas (H.R. 4206)</i></b>	
P.L. 98-259.....	1984-1 C.B. 313
S. Rep. 98-364.....	1984-1 C.B. 313
<b><i>Child Support Enforcement Amendments of 1984 (H.R. 4325)</i></b>	
P.L. 98-378.....	1984-2 C.B. 429
S. Rep. 98-387.....	1984-2 C.B. 431
<b><i>Retirement Equity Act of 1984 (H.R. 4280)</i></b>	
P.L. 98-397.....	1984-2 C.B. 433
S. Rep. 98-575.....	1984-2 C.B. 447
<b><i>Deficit Reduction Act of 1984 (H.R. 4170)</i></b>	
P.L. 98-369.....	1984-3 (Vol. 1) C.B. 1
H. Rep. 98-861 (Conference) .....	1984-3 (Vol. 2) C.B. 1
H. Rep. 98-133, Pt. 2 .....	1984-3 (Vol. 2) C.B. 555
H. Con. Res. 328 (Tech. Corr.).....	1984-3 (Vol. 2) C.B. 577
<b><i>Educational Assistance Programs (H.R. 2568)</i></b>	
P.L. 98-611.....	1985-1 C.B. 413
H. Rep. 98-1049.....	1985-1 C.B. 414
<b><i>Group Legal Services Plans (H.R. 5361)</i></b>	
P.L. 98-612.....	1985-1 C.B. 416
H. Rep. 98-1050.....	1985-1 C.B. 419
<b><i>Repeal of Contemporaneous Recordkeeping (H.R. 1869)</i></b>	
P.L. 99-44.....	1985-2 C.B. 350
H. Rep. 99-34.....	1985-2 C.B. 351
S. Rep. 99-23.....	1985-2 C.B. 357
H. Rep. 99-67 (Conference) .....	1985-2 C.B. 359

**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN  
THE IRS CUMULATIVE BULLETIN (C.B.)—Continued**

Act and Reports	Cumulative Bulletin
<b><i>Imputed Interest Rules (H.R. 2475)</i></b>	
P.L. 99-121.....	1985-2 C.B. 367
H. Rep. 99-87.....	1985-2 C.B. 371
S. Rep. 99-83.....	1985-2 C.B. 379
H. Rep. 99-250 (Conference) .....	1985-2 C.B. 390
<b><i>Consolidated Omnibus Budget Reconciliation Act of 1985 (H.R. 3128)</i></b>	
[Title X—Private health insurance coverage]	
[Title XI—Single-employer plan termination insurance system amendments]	
[Title XII—Income security and related programs]	
[Title XIII—Revenues, trade, and related programs]	
P.L. 99-272.....	1986-2 C.B. 298
S. Rep. 99-146.....	1986-2 C.B. 333
H. Rep. 99-453 (Conference) .....	1986-2 C.B. 347
<b><i>Water Resources Development Act of 1986 (H.R. 6)</i></b>	
[Title XIV—Harbor Maintenance Revenue Act of 1986]	
P.L. 99-662.....	1986-2 C.B. 364
H. Rep. 99-251, Pt. 3 .....	1986-2 C.B. 367
H. Rep. 99-1013 (Conference) .....	1986-2 C.B. 371
<b><i>Tax Reform Act of 1986 (H.R. 3838)</i></b>	
P.L. 99-514.....	1986-3 (Vol. 1) C.B. 1
H. Rep. 99-426.....	1986-3 (Vol. 2) C.B. v
S. Rep. 99-313.....	1986-3 (Vol. 3) C.B. v
H. Rep. 99-841 (Conference) .....	1986-3 (Vol. 4) C.B. v
<b><i>Superfund Amendments and Reauthorization Act of 1986 (H.R. 2005)</i></b>	
P.L. 99-499.....	1987-1 C.B. 373
H. Rep. 99-962 (Conference) .....	1987-1 C.B. 383
<b><i>Omnibus Budget Reconciliation Act of 1987 (H.R. 3545)</i></b>	
[Title X—Revenue Act of 1987]	
P.L. 100-203.....	1987-3 C.B. 1
H. Rep. 100-495 (Conference) .....	1987-3 C.B. 193
<b><i>Technical and Miscellaneous Revenue Act of 1988 (H.R. 4333)</i></b>	
P.L. 100-647 .....	1988-3 C.B. 1
H. Rep. 100-1104 (Conference) .....	1988-3 C.B. 473
<b><i>Medicare Catastrophic Coverage Act of 1988 (H.R. 2470)</i></b>	
P.L. 100-360.....	1989-1 C.B. 355
H. Rep. 100-661 (Conference) .....	1989-1 C.B. 490

**SELECTED FEDERAL TAX LEGISLATION REPRINTED IN  
THE IRS CUMULATIVE BULLETIN (C.B.)—Continued**

Act and Reports	Cumulative Bulletin
<i>Family Support Act of 1988 (H.R. 1720)</i> [Title VI—Miscellaneous Technical Corrections to Medicare Catastrophic Coverage Act of 1988] P.L. 100-485.....	1989-2 C.B. 338
<i>Anti-Drug Abuse Act of 1988 (H.R. 5210)</i> [Title VII—Subtitle O—Miscellaneous] P.L. 100-690.....	1989-2 C.B. 347
<i>Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (H.R. 1278)</i> [Title XIV—Tax Provisions] P.L. 101-73.....	1989-2 C.B. 349
<i>Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (H.R. 1278)</i> [Title XIV—Tax Provisions] P.L. 101-73.....	1990-1 C.B. 204
<i>Increasing the Statutory Limit on the Public Debt (H.J. Res. 280)</i> [Title II—Repeal of Section 89 Non-discrimination Rules] P.L. 101-140.....	1990-1 C.B. 207
<i>Ethics Reform Act of 1989 (H.R. 3660)</i> [Title V—Other Ethics Reform] P.L. 101-194.....	1990-1 C.B. 209
<i>Omnibus Budget Reconciliation Act of 1989 (H.R. 3299)</i> [Title VII—Revenue Reconciliation Act of 1989] P.L. 101-239.....	1990-1 C.B. 210
<i>Omnibus Budget Reconciliation Act of 1990 (H.R. 5835)</i> [Title XI—Revenue Reconciliation Act of 1990] P.L. 101-508.....	Not yet reprinted.

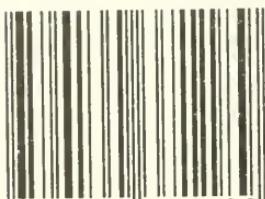








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